

**2011 Tax Calculation Schedule**

1. Enter the amount from Line 3 of the <i>2011 Estimated Connecticut Income Tax Worksheet</i> .	1		00
2. Enter exemption from <i>Table A, Exemptions</i> . If zero, enter "0."	2		00
3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3		00
4. Tax Calculation: See <i>Table B, Tax Calculation</i> .	4		00
5. Enter the amount from <i>Table C, 3% Tax Rate Phase-Out</i> . If zero, enter "0."	5		00
6. Enter the amount from <i>Table D, Tax Recapture</i> . If zero, enter "0."	6		00
7. Connecticut Income Tax: Add Line 4, Line 5 and Line 6.	7		00
8. Enter decimal amount from <i>Table E, Personal Tax Credits</i> . If zero, enter "0."	8	.	
9. Multiply the amount on Line 7 by the decimal amount on Line 8.	9		00
10. <b>Connecticut Income Tax:</b> Subtract Line 9 from Line 7. <b>Enter this amount on Line 4 of the 2011 Estimated Connecticut Income Tax Worksheet.</b>	10		00

**Table A - Exemptions for 2011 Taxable Year**

Use the filing status you expect to report on your 2011 Connecticut income tax return and your Connecticut AGI\* (from Tax Calculation Schedule, Line 1) to determine your exemption.

Single			Filing Jointly/Qualifying Widow(er)			Filing Separately			Head of Household		
Connecticut AGI*		Exemption	Connecticut AGI*		Exemption	Connecticut AGI*		Exemption	Connecticut AGI*		Exemption
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$26,000	\$13,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$26,000	\$27,000	\$12,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$27,000	\$28,000	\$11,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$28,000	\$29,000	\$10,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$29,000	\$30,000	\$ 9,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$30,000	\$31,000	\$ 8,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$31,000	\$32,000	\$ 7,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$32,000	\$33,000	\$ 6,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$33,000	\$34,000	\$ 5,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$34,000	\$35,000	\$ 4,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$35,000	\$36,000	\$ 3,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$36,000	\$37,000	\$ 2,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$37,000	\$38,000	\$ 1,000	\$59,000	\$60,000	\$12,000	\$35,000 and up	\$ 0		\$49,000	\$50,000	\$ 7,000
\$38,000	and up	\$ 0	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
			\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
			\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
			\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0
			\$67,000	\$68,000	\$ 4,000						
			\$68,000	\$69,000	\$ 3,000						
			\$69,000	\$70,000	\$ 2,000						
			\$70,000	\$71,000	\$ 1,000						
			\$71,000	and up	\$ 0						

\* Form CT-1040 NR/PY filers must use income from Connecticut sources if it exceeds Connecticut adjusted gross income.

**Table B - Tax Calculation for 2011 Taxable Year**

Note: This is the initial tax calculation of your tax liability. It does not include personal tax credits, the 3% phase-out or tax recapture.  
Use the filing status you expect to report on your 2011 Connecticut income tax return.

<b>Single or Filing Separately</b> If the amount on line 3 of the Tax Calculation Schedule is:			<b>Examples:</b> Line 3 is \$13,000, Line 4 is \$450 $\$13,000 - \$10,000 = \$3,000$ $\$3,000 \times .05 = \$150$ $\$300 + \$150 = \$450$  Line 3 is \$525,000, Line 4 is \$32,725 $\$525,000 - \$250,000 = \$275,000$ $\$275,000 \times .067 = \$18,425$ $\$14,300 + \$18,425 = \$32,725$
Less than or equal to:	\$ 10,000	3.00%	
More than \$10,000, but less than or equal to	\$ 50,000	\$300 plus 5.0% of the excess over \$10,000	
More than \$50,000, but less than or equal to	\$ 100,000	\$2,300 plus 5.5% of the excess over \$50,000	
More than \$100,000, but less than or equal to	\$ 200,000	\$5,050 plus 6.0% of the excess over \$100,000	
More than \$200,000, but less than or equal to	\$ 250,000	\$11,050 plus 6.5% of the excess over \$200,000	
More than \$250,000		\$14,300 plus 6.7% of the excess over \$250,000	
<b>Filing Jointly/Qualifying Widow(er)</b> If the amount on line 3 of the Tax Calculation Schedule is:			<b>Examples:</b> Line 3 is \$22,500, Line 4 is \$725 $\$22,500 - \$20,000 = \$2,500$ $\$2,500 \times .05 = \$125$ $\$600 + \$125 = \$725$  Line 3 is \$1,100,000, Line 4 is \$68,800 $\$1,100,000 - \$500,000 = \$600,000$ $\$600,000 \times .067 = \$40,200$ $\$28,600 + \$40,200 = \$68,800$
Less than or equal to:	\$ 20,000	3.00%	
More than \$20,000, but less than or equal to	\$ 100,000	\$600 plus 5.0% of the excess over \$20,000	
More than \$100,000, but less than or equal to	\$ 200,000	\$4,600 plus 5.5% of the excess over \$100,000	
More than \$200,000, but less than or equal to	\$ 400,000	\$10,100 plus 6.0% of the excess over \$200,000	
More than \$400,000, but less than or equal to	\$ 500,000	\$22,100 plus 6.5% of the excess over \$400,000	
More than \$500,000		\$28,600 plus 6.7% of the excess over \$500,000	
<b>Head of Household</b> If the amount on line 3 of the Tax Calculation Schedule is:			<b>Examples:</b> Line 3 is \$20,000, Line 4 is \$680 $\$20,000 - \$16,000 = \$4,000$ $\$4,000 \times .05 = \$200$ $\$480 + \$200 = \$680$  Line 3 is \$825,000, Line 4 is \$51,355 $\$825,000 - \$400,000 = \$425,000$ $\$425,000 \times .067 = \$28,475$ $\$22,880 + \$28,475 = \$51,355$
Less than or equal to:	\$ 16,000	3.00%	
More than \$16,000, but less than or equal to	\$ 80,000	\$480 plus 5.0% of the excess over \$16,000	
More than \$80,000, but less than or equal to	\$ 160,000	\$3,680 plus 5.5% of the excess over \$80,000	
More than \$160,000, but less than or equal to	\$ 320,000	\$8,080 plus 6.0% of the excess over \$160,000	
More than \$320,000, but less than or equal to	\$ 400,000	\$17,680 plus 6.5% of the excess over \$320,000	
More than \$400,000		\$22,880 plus 6.7% of the excess over \$400,000	

**Table C - 3% Tax Rate Phase-Out**

Use the filing status you expect to report on your 2011 Connecticut income tax return and your Connecticut AGI\* (from Tax Calculation Schedule, Line 1) to determine your phase-out level and the additional amount of tax you are required to include in your tax calculation.

Single			Filing Jointly/Qualifying Widow(er)			Filing Separately			Head of Household		
Connecticut AGI*		3% Phase-Out	Connecticut AGI*		3% Phase-Out	Connecticut AGI*		3% Phase-Out	Connecticut AGI*		3% Phase-Out
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$ 56,500	\$ 0	\$ 0	\$100,500	\$ 0	\$ 0	\$50,250	\$ 0	\$ 0	\$ 78,500	\$ 0
\$ 56,500	\$ 61,500	\$ 20	\$100,500	\$105,500	\$ 40	\$50,250	\$52,750	\$ 20	\$ 78,500	\$ 82,500	\$ 32
\$ 61,500	\$ 66,500	\$ 40	\$105,500	\$110,500	\$ 80	\$52,750	\$55,250	\$ 40	\$ 82,500	\$ 86,500	\$ 64
\$ 66,500	\$ 71,500	\$ 60	\$110,500	\$115,500	\$120	\$55,250	\$57,750	\$ 60	\$ 86,500	\$ 90,500	\$ 96
\$ 71,500	\$ 76,500	\$ 80	\$115,500	\$120,500	\$160	\$57,750	\$60,250	\$ 80	\$ 90,500	\$ 94,500	\$128
\$ 76,500	\$ 81,500	\$100	\$120,500	\$125,500	\$200	\$60,250	\$62,750	\$100	\$ 94,500	\$ 98,500	\$160
\$ 81,500	\$ 86,500	\$120	\$125,500	\$130,500	\$240	\$62,750	\$65,250	\$120	\$ 98,500	\$102,500	\$192
\$ 86,500	\$ 91,500	\$140	\$130,500	\$135,500	\$280	\$65,250	\$67,750	\$140	\$102,500	\$106,500	\$224
\$ 91,500	\$ 96,500	\$160	\$135,500	\$140,500	\$320	\$67,750	\$70,250	\$160	\$106,500	\$110,500	\$256
\$ 96,500	\$101,500	\$180	\$140,500	\$145,500	\$360	\$70,250	\$72,750	\$180	\$110,500	\$114,500	\$288
\$101,500	and up	\$200	\$145,500	and up	\$400	\$72,750	and up	\$200	\$114,500	and up	\$320

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**Table D - Tax Recapture**

Use the filing status you expect to report on your 2011 Connecticut income tax return and your Connecticut AGI\* (from Tax Calculation Schedule, Line 1) to determine your recapture amount.

Single or Filing Separately			Filing Jointly/Qualifying Widow(er)			Head of Household		
Connecticut AGI*		Recapture Amount	Connecticut AGI*		Recapture Amount	Connecticut AGI*		Recapture Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$200,000	\$ 0	\$ 0	\$400,000	\$ 0	\$ 0	\$320,000	\$ 0
\$200,000	\$205,000	\$ 75	\$400,000	\$410,000	\$ 150	\$320,000	\$328,000	\$ 120
\$205,000	\$210,000	\$ 150	\$410,000	\$420,000	\$ 300	\$328,000	\$336,000	\$ 240
\$210,000	\$215,000	\$ 225	\$420,000	\$430,000	\$ 450	\$336,000	\$344,000	\$ 360
\$215,000	\$220,000	\$ 300	\$430,000	\$440,000	\$ 600	\$344,000	\$352,000	\$ 480
\$220,000	\$225,000	\$ 375	\$440,000	\$450,000	\$ 750	\$352,000	\$360,000	\$ 600
\$225,000	\$230,000	\$ 450	\$450,000	\$460,000	\$ 900	\$360,000	\$368,000	\$ 720
\$230,000	\$235,000	\$ 525	\$460,000	\$470,000	\$1,050	\$368,000	\$376,000	\$ 840
\$235,000	\$240,000	\$ 600	\$470,000	\$480,000	\$1,200	\$376,000	\$384,000	\$ 960
\$240,000	\$245,000	\$ 675	\$480,000	\$490,000	\$1,350	\$384,000	\$392,000	\$1,080
\$245,000	\$250,000	\$ 750	\$490,000	\$500,000	\$1,500	\$392,000	\$400,000	\$1,200
\$250,000	\$255,000	\$ 825	\$500,000	\$510,000	\$1,650	\$400,000	\$408,000	\$1,320
\$255,000	\$260,000	\$ 900	\$510,000	\$520,000	\$1,800	\$408,000	\$416,000	\$1,440
\$260,000	\$265,000	\$ 975	\$520,000	\$530,000	\$1,950	\$416,000	\$424,000	\$1,560
\$265,000	\$270,000	\$1,050	\$530,000	\$540,000	\$2,100	\$424,000	\$432,000	\$1,680
\$270,000	\$275,000	\$1,125	\$540,000	\$550,000	\$2,250	\$432,000	\$440,000	\$1,800
\$275,000	\$280,000	\$1,200	\$550,000	\$560,000	\$2,400	\$440,000	\$448,000	\$1,920
\$280,000	\$285,000	\$1,275	\$560,000	\$570,000	\$2,550	\$448,000	\$456,000	\$2,040
\$285,000	\$290,000	\$1,350	\$570,000	\$580,000	\$2,700	\$456,000	\$464,000	\$2,160
\$290,000	\$295,000	\$1,425	\$580,000	\$590,000	\$2,850	\$464,000	\$472,000	\$2,280
\$295,000	\$300,000	\$1,500	\$590,000	\$600,000	\$3,000	\$472,000	\$480,000	\$2,400
\$300,000	\$305,000	\$1,575	\$600,000	\$610,000	\$3,150	\$480,000	\$488,000	\$2,520
\$305,000	\$310,000	\$1,650	\$610,000	\$620,000	\$3,300	\$488,000	\$496,000	\$2,640
\$310,000	\$315,000	\$1,725	\$620,000	\$630,000	\$3,450	\$496,000	\$504,000	\$2,760
\$315,000	\$320,000	\$1,800	\$630,000	\$640,000	\$3,600	\$504,000	\$512,000	\$2,880
\$320,000	\$325,000	\$1,875	\$640,000	\$650,000	\$3,750	\$512,000	\$520,000	\$3,000
\$325,000	\$330,000	\$1,950	\$650,000	\$660,000	\$3,900	\$520,000	\$528,000	\$3,120
\$330,000	\$335,000	\$2,025	\$660,000	\$670,000	\$4,050	\$528,000	\$536,000	\$3,240
\$335,000	\$340,000	\$2,100	\$670,000	\$680,000	\$4,200	\$536,000	\$544,000	\$3,360
\$340,000	\$345,000	\$2,175	\$680,000	\$690,000	\$4,350	\$544,000	\$552,000	\$3,480
\$345,000	and up	\$2,250	\$690,000	and up	\$4,500	\$552,000	and up	\$3,600

\* Form CT-1040 NR/PY filers must use income from Connecticut sources if it exceeds Connecticut adjusted gross income.

**Table E - Personal Tax Credits for 2011 Taxable Year**

Use the filing status you expect to report on your 2011 Connecticut income tax return and your Connecticut AGI\* (from Tax Calculation Schedule, Line 1) to determine your decimal amount.

Single			Filing Jointly or Qualifying Widow(er)			Filing Separately			Head of Household		
Connecticut AGI*		Decimal Amount	Connecticut AGI*		Decimal Amount	Connecticut AGI*		Decimal Amount	Connecticut AGI*		Decimal Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$13,000	\$16,300	.75	\$ 24,000	\$ 30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$16,300	\$16,800	.70	\$ 30,000	\$ 30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,800	\$17,300	.65	\$ 30,500	\$ 31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$17,300	\$17,800	.60	\$ 31,000	\$ 31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,800	\$18,300	.55	\$ 31,500	\$ 32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$18,300	\$18,800	.50	\$ 32,000	\$ 32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,800	\$19,300	.45	\$ 32,500	\$ 33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$19,300	\$19,800	.40	\$ 33,000	\$ 33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,800	\$21,700	.35	\$ 33,500	\$ 40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$21,700	\$22,200	.30	\$ 40,000	\$ 40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$22,200	\$22,700	.25	\$ 40,500	\$ 41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$22,700	\$23,200	.20	\$ 41,000	\$ 41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$23,200	\$27,100	.15	\$ 41,500	\$ 50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$27,100	\$27,600	.14	\$ 50,000	\$ 50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$27,600	\$28,100	.13	\$ 50,500	\$ 51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$28,100	\$28,600	.12	\$ 51,000	\$ 51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$28,600	\$29,100	.11	\$ 51,500	\$ 52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$29,100	\$52,000	.10	\$ 52,000	\$ 96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$52,000	\$52,500	.09	\$ 96,000	\$ 96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$52,500	\$53,000	.08	\$ 96,500	\$ 97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$53,000	\$53,500	.07	\$ 97,000	\$ 97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$53,500	\$54,000	.06	\$ 97,500	\$ 98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$54,000	\$54,500	.05	\$ 98,000	\$ 98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$54,500	\$55,000	.04	\$ 98,500	\$ 99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$55,000	\$55,500	.03	\$ 99,000	\$ 99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$55,500	\$56,000	.02	\$ 99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$56,000	\$56,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$56,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

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